

State of California
BOARD OF EQUALIZATION

EMERGENCY TELEPHONE SURCHARGE REGULATIONS

Regulation 2425. REPORTS.

Reference: Section 41128, Revenue and Taxation Code.

Every service supplier registered with the Board shall annually file a report with the Board in such form as the Board may prescribe setting forth its estimate of the amount of intrastate telephone communication revenues on which it will collect and remit to the Board the emergency telephone users surcharge from November 1 of the current year through October 31 of the following year. This report shall be filed no later than June 30 of each year commencing June 30, 1978.

In addition to any other reports of returns required, the Board may require additional, supplemental, or other reports from service suppliers and service users.

History: Adopted April 6, 1977, effective July 1, 1977.